

**UNIFIED SCHOOL DISTRICT NO. 108**  
**WASHINGTON, KANSAS**

**INDEPENDENT AUDITOR'S REPORT**  
**REGULATORY BASIS FINANCIAL STATEMENTS**

JUNE 30, 2018

BRUNA AUDITING SERVICES LLC  
DEREK BRUNA  
CERTIFIED PUBLIC ACCOUNTANT  
WASHINGTON, KANSAS

Unified School District No. 108  
Washington, Kansas

**Financial Statements**

For the fiscal year ended June 30, 2018

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## FINANCIAL SECTION

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Unified School District No. 108  
Washington, Kansas 66968

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 108, as of and for the year ended June 30, 2018 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note A to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note A of the financial statement, the financial statement is prepared by the Unified School District No. 108 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In my opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 108 as of June 30, 2018, or changes in financial position and cash flows thereof for the year then ended.

### *Unmodified Opinion on Regulatory Basis of Accounting*

In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 108 as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note A.

*Report on Supplementary Information*

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and schedules of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, (Statements 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 108 as of and for the year ended June 30, 2017 (not presented herein), and have issued our report thereon dated September 11, 2017, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2018 (Statement 3 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2017, on the basis of accounting described in Note A.

Bruna Auditing Services LLC

 CPA

Derek Bruna, CPA

December 10, 2018

SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
Regulatory Basis  
For The Year Ended June 30, 2018

Fund	Statement Number	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Expenditures		Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & A/P	STATEMENT 1 Ending Cash Balance
				Receipts	Expenditures			
General Fund: General Fund Supplemental General	3-1	\$	0 \$	2,892,086 \$	2,892,086 \$	0 \$	0 \$	0
	3-2	56,950	0	1,045,123	1,025,502	76,571	0	76,571
Special Purpose Funds: At Risk-(K 12) Fund	3-3	0	0	257,586	257,586	0	0	0
	3-4	572,611	0	307,076	255,687	624,000	0	624,000
Capital Outlay Fund	3-5	2,088	0	3,857	4,283	1,662	0	1,662
	3-6	0	0	53,466	53,466	0	0	0
Title I	3-7	0	0	10,041	10,041	0	0	0
	3-8	13,283	0	232,158	230,441	15,000	0	15,000
Food Service Fund	3-9	3,734	0	126,500	130,234	0	0	0
	3-10	6,095	0	9,799	8,910	6,984	0	6,984
Gifts and Grants Fund	3-11	0	0	5,500	5,500	0	0	0
	3-12	179,450	0	588,555	488,685	279,340	0	279,340
Special Education Fund	3-13	0	0	20,015	20,015	0	0	0
	3-14	0	0	160,918	160,599	319	0	319
Career & Post Secondary Ed Fund	3-15	0	0	237,821	237,821	0	0	0
	3-16	59,949	0	0	0	59,949	0	59,949
Xpers Retirement Fund	3-17	40,943	0	5,528	40,942	5,529	0	5,529
	3-18	0	0	10,537	10,537	0	0	0
Contingency Reserve Fund	3-19	0	0	8,000	2,834	5,166	0	5,166
	3-20	0	0	2,500	1,020	1,480	0	1,480
Textbook Rental Fund	3-21	0	0	1,587	1,587	0	0	0
	3-22	14,623	0	482,881	422,531	74,973	0	74,973
Professional Dev Fund	4	340,528	0	275,688	265,080	351,136	0	351,136
	3-18	1,290,254	0	6,737,222	6,525,367	1,502,109	0	1,502,109
Second Step Fed Grant Fund		1,275,631	0	6,254,341	6,102,836	1,427,136	0	1,427,136
Preschool Grant Fund								
Title IVA Fund								
Activity Fund								
Bond and Interest Fund								
Total Reporting Entry (Excluding Agency)								
Total Reporting Entry (Excluding Agency/Activity)								

Composition of Cash			
Investments	Cash in Checking		
Money Market Accounts	\$	0	Total Cash
Money Market Accounts Other	0	Op Accounts-District	1,427,136
Certificate of Deposit	0	Op Accounts-Agency/Activity	139,044
	0	Trust Funds	2,395
			Total Cash Excluding Agency/Trust Funds
			1,568,575
			(64,071)
			1,502,109
			1,427,136

**UNIFIED SCHOOL DISTRICT NO. 108**  
**Washington, Kansas**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2018**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Financial Reporting Entity

Unified School District No. 108 is a municipal Corporation established under Kansas Statute. All USDs in Kansas are required to be audited under K.S.A. 75-1122. The District is governed by an elected seven member board. The financial statements present the financial condition and results of operation of the district. The District's major operations include primary and secondary education for young people. The scope of the entity for financial reporting purposes is designed as those funds for which the District has oversight responsibility and is primarily accountable. Oversight responsibility includes budgetary authority and fiscal management responsibility. Budgetary authority is defined as authority for final approval of budgetary appropriations and revisions. Fiscal management responsibility is control of the collection and disbursement of funds.

This report is intended solely for the information and use of the Board of Education and management of USD 108, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, and Kansas State Board of Education, and should not be used for any other purposes.

The Kansas Municipal Audit and Accounting Guide will be referred to as KMAAG throughout the notes.

Basis of Presentation/Fund Description

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restricts, or limitations. The following are Regulatory Basis Fund Types:

Governmental Funds

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Fiduciary Funds:

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting-KMAAG Regulatory Basis of Accounting (Formerly Statutory Basis)

The KMAAG regulatory audit requirement of K.S.A. 75-1122 applies to each Individual municipality as defined in K.S.A. 75-1117. The KMAAG regulatory financial reporting entity is comprised of the "municipality" as defined in K.S.A. 75-1117, as a minimum, and may also include certain separate legal entities referred to as "related municipal entities" as defined by KMAAG.

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis

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revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

**GAAP Basis Financial Statements - Minimum Requirements.** GAAP basis financial statements are financial statements prepared in accordance with "Governmental Accounting and Financial Reporting Standards" as promulgated by the Governmental Accounting Standards Board (GASB). For KMAAG purposes, if GAAP basis financial statements are presented, the basic financial statements and notes must be presented at a minimum. All other supplemental schedules are optional. However, the KMAAG mandatory note disclosures (if applicable) must still be presented even though they might not otherwise be required by GAAP to be included in the notes. KMAAG does not provide an example of GAAP financial statements.

**Regulatory Basis Financial Statements - Minimum Requirements.** If GAAP basis financial statements are not presented, then: 1) a GAAP waiver resolution must be passed, and 2) regulatory basis financial statements including regulatory-required supplementary information, must be presented. Regulatory basis financial statements are financial statements prepared in accordance with the guidelines of KMAAG. Such financial statements are prepared on a basis of accounting which demonstrates compliance with the cash basis and budget laws of the State of Kansas and prepared in accordance with the prescribed format established by KMAAG.

The regulatory basis financial statement consists of a single basic financial statement which is a summary statement containing all funds and related municipalities included in the financial reporting entity and demonstrating compliance with the cash basis law. The remainder of the required financial information to be presented is considered regulatory-required supplementary information which includes 1) a fund summary schedule containing all funds and showing compliance with the budget law for those funds required to be budgeted, 2) individual fund schedules for all funds except agency funds, with budget comparisons for those funds required to be budgeted, 3) a fund summary schedule, for agency funds only, showing cash balances and changes therein, and 4) special schedules unique to the municipality. Note: Regulatory-required supplementary information are the additional schedules that are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide and are not to be considered as required supplementary information as defined by auditing standards generally accepted in the United States of America. In addition, the KMAAG mandatory note disclosures must be presented and must include all disclosures necessary for fair presentation in accordance with the KMAAG regulatory basis framework. All other schedules that may be presented are optional.

**Departure from GAAP**

A waiver from the requirement to prepare and audit GAAP basis financial statements is necessary *only if* the municipality decides to present regulatory basis financial statements. A waiver is not required for financial statements that are prepared in accordance with the GAAP basis framework but include certain departures from GAAP. For example, if GAAP financial statements are presented but do not include the management discussion and analysis, this would be a departure from GAAP. However, even lacking the management discussion and analysis required supplementary information, the basic financial statements may still be presented on a GAAP basis framework, thus a waiver would not be required. The District has approved a resolution that is compliance with K.S.A. 75-1120a(c) waiving the annual for application of GAAP for the year ended 6/30/18. This waiver is completed annually and allows the District to use the regulatory basis of accounting.

The basis of accounting described above results in a financial statement presentation, which shows cash receipts, cash disbursements, cash and unencumbered cash balance, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statement.

**Reimbursed Expenses**

The purpose of these expenditures is to repay the district for amounts remitted on behalf of another party and such expenditures are exempt for the budget law under K.S.A. 79-2934. Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the



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current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement. The Municipality records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

2017 Financial Data

Amounts that are shown for 2017 in the accompanying financial statements are included where practical, only to provide a basis for comparison with 2018, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

Cash and Investments

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost. These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate. Time deposits are carried at cost plus accrued interest. The carrying amount of deposits is separately displayed as cash and investments.

General Fixed Assets

General fixed assets purchased are recorded as expenditures at the time of purchase, except for assets acquired with federally assisted funds. Assets of the School District are not recorded in a permanent set of records.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

Bonds which are outstanding at the end of the fiscal year.

Ad Valorem Tax Revenue

The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's Office annually the determination of assessed valuation and the collections of property taxes for all political subdivisions In determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One- half of the property taxes are due December 20 and distributed to the District by January 20 to help finance the current year's budget. The second half is due May 10 and distributed to the District June 5. The District Treasurer draws all available funds from the County Treasurer's Office at designated times throughout the year.

Budgetary Data

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service fund. The statutes provide for the following sequence and time table in the adoption of the annual operating budget:

- Preparation of the budget for the succeeding calendar year on or before August 1st.
- Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
- Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
- Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increase in revenue other than ad

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valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication the hearing may be held and the governing body may amend the budget at that time. These taxes become a lien against all property November 1<sup>st</sup>. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20 and May 10. Delinquent taxes are assessed interest at 9% per annum. This interest is retained by the County.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budget receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditures authority) lapse at year-end.

A legal operating budget is not required for trust funds, agency funds, and the following special revenue funds: Textbooks and Student Materials, Athletic Gate Receipts and other School Agency/Activity Funds, Fee and User Charges/Clearing Accounts, Contingency Reserve, Employee Benefits, Health Care Reserve Fund, Title IIA-Teacher Quality, Title I, Title IV, Class Size Reduction, Small Rural School, and Federal Funds.

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Inventories and prepaid expenses which benefit future periods are recorded as an expenditures during the year of purchase. For disclosure purposes, material inventories would be reported as an asset offset by a reserve. The district had no material inventories.

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of revenues, expenditures, and fund balances. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

**NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Compliance With Kansas Statutes and Other Finance Related Legal Matters**

There are no noted violations with such compliance requirements.

K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal government.

**NOTE C- DEPOSITS AND INVESTMENTS**

**Deposits**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk. Cash balances from all funds are combined and invested to the extent available in certificates of deposits and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At year-end the carrying amount of the district's deposits, including certificates of deposit and money market accounts was \$1,568,575.. The district checking account balance was \$1,427,136 and activity/agency operating accounts had a balance of \$139,044. The District had one trust fund in the amount of \$2,395. Any differences between the carrying amount and the bank balance are outstanding checks and deposits in transit. Of the bank balance, \$389,044 was covered by FDIC insurance and the remaining balance was collateralized by pledged securities

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held under joint custody receipts issued by a third-party bank in the district's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a third-party custodial agreement signed by all three parties: the district, the pledging bank, and the independent third-party banks holding the securities.

Investment Policy

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit investment choices. Funds of the district were on deposit in interest bearing accounts in banks and Certificates of Deposits issued by banks at June 30, 2018.

The cash of each of the funds of the district is pooled together so that better management of cash and investments can be practiced, resulting in greater earnings accruing to the district. Please refer to Statement 1 to review how the various funds are accruing interest.

Concentration of Credit Risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Municipality will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE D- FRINGE BENEFIT PLAN I.R.C. 125/HEALTH INSURANCE PLAN

**CAFETERIA PLAN**

The District has in place an IRS-IRC Section #125 "Cafeteria" Fringe Benefit Plan. The options under the plan are salary reduction options. Eligible classified employees shall be included in the Plan and will follow IRS limits and guidelines for various applicable areas. Each teacher shall become a participant upon electing to be a participant as set forth in said plan and shall be subject to the rules and regulations of said plan. The terms and provisions of said plan shall be subject to being changed at any time by the mutual consent of the School District and the recognized professional negotiating unit of the teachers of U.S.D. No. 108. Provisions available are:

- Group Term Life Insurance (\$50,000 maximum)
- Disability Income Insurance
- Cancer Insurance
- Medical Reimbursement Accounts
- Dependent Care Reimbursement Accounts
- Vision Insurance
- Dental Insurance
- Dependent Life Insurance

**HEALTH INSURANCE**

USD No. 108 will participate in a district sponsored health insurance program. The board will purchase for each certified full time teacher that is at least .48 FTE who enrolls in the district-sponsored health insurance program a single plan of health insurance. Any part time certified teacher that is at least .3 FTE who enrolls in the district-sponsored health insurance program will receive a pro-rated amount of .3 FTE. The board will contribute 55% toward the dependent care plans. No cash in lieu of insurance is permitted. Each employee enrolled in the district-offered health insurance program shall participate in any cost savings programs offered by the plan. Any employee choosing to not successfully participate will be responsible for payment of any additional costs to the plan. A Health Insurance Committee consisting of three certified staff members, two classified staff members, the superintendent and one BOE member will meet annually to make recommendations on the health insurance as provided the district. The certified staff committee members will be appointed by the WCTA (negotiated and agreed 2017).

NOTE E- CONTINGENT LIABILITIES

The district has computed the unfunded accumulated sick/personal leave costs as of June 30, 2018, to be \$177,005. Liability for compensated absences is not reflected in the financial statements.

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**Washington, Kansas**  
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**NOTE F- COMPENSATED ABSENCES**  
**(As Outlined in Pertinent Handbooks)**  
**CLASSIFIED EMPLOYEES**

**VACATION**

- a. Except *as* otherwise herein provided, only full-time classified employees shall be eligible for vacation. For the purpose of determining vacation eligibility, a full-time classified employee shall be an employee who regularly works at least (40) hours per week for fifty-two (52) weeks each year.
- b. Each full-time classified employee who is entitled to vacation shall receive twenty-five (25) days per year or 2.08 days for each full month of employment of paid vacation. An employee shall only be eligible to use vacation which has been earned as a result of his employment. Vacation days may not be accumulated from year to year and all vacation earned in any year of employment shall be used within two (2) months after the end of the year of employment and if not so used, shall be lost.
- c. The dates for taking vacation leave shall be scheduled in consultation with and approved by the employee's supervisor or the Superintendent of Schools.
- d. An employee entitled to a paid holiday, which occurs during the time of the employee's authorized vacation leave will not be counted as a day of vacation.
- e. Employees may use vacation leave in units of not less than two (2) hours.
- f. Upon termination, an employee shall be compensated for all earned but unused vacation leave.
- g. Full-time employees for at least nine (9) months each year (employees who do not work during the months of June, July and August) shall be entitled to the same vacation rights *as* full-time employees as above set forth except that such employees shall receive earned vacation for only the months in which they work each year or three-fourths (3/4) of twenty-five (25) days per year vacation accrued at the rate of 2.08 days per month of work and such vacation may only be taken when school is not in session.
- h. The amount of compensation an employee shall receive for vacation pay shall be equal to the wages he/she would have earned for the number of hours he/she would have been scheduled to work during his/her vacation time.
- i. All vacation earned by any classified employee by June 30<sup>th</sup> in any year shall be taken and used by the employee by August 31<sup>st</sup> of the same year and any vacation not so taken or used shall be lost and shall not accumulate.

**SICK LEAVE**

Except *as* hereinafter provided, full-time classified employees shall be entitled to sick leave with pay for absences resulting from illness, injuries, accidents, doctors' appointments, or physical incapacity occurring either on or off the job of the employee and the employee's spouse, child, parent, grandchild, grandparent, mother and father-in-law, sibling, or any other dependent person making his/her home with the employee.

- a. Amount of Sick Leave. Each full-time classified employee eligible for sick leave shall earn .83 days of sick leave for each full month of employment.
- b. Accumulation of Sick Leave. No employee may accrue more than eighty (80) days of sick leave.
- c. Pay for Sick Leave. Any employee taking a day of sick leave shall be paid for the normal amount of time the employee would have been scheduled to work during the time sick leave is taken.
- d. Doctor's Certificate. The Superintendent may require a signed statement from a health care provider verifying the employee's inability to perform his/her assigned duties because of illness.
- e. Notification. To be eligible for paid sick leave, an employee, or his/her representative, shall notify his/her immediate supervisor before the beginning of the work day or as soon as practical but no later than two (2) hours after the beginning of the first work day for which sick leave is taken.
- f. Sick Leave for other than full-time employees. Employees of USD 108 who are not employed full-time or who are employed full-time for only part of the year, shall earn sick leave in a pro-rata amount based upon the number of hours such employees work compared to an employee who works forty (40) hours per week.
- g. Sick Leave Bank. A sick leave bank will be established to aid classified employees in the event of an extraordinary lengthy illness. The bank shall operate as follows:
  1. At the beginning of each school year, a sick leave bank of thirty-five (35) days shall be established which is not assigned to any individual. The sick leave provided by this bank shall be exclusive of any other sick leave provision and shall be limited to emergency situations such *as* prolonged illness or serious injury.

**UNIFIED SCHOOL DISTRICT NO. 108**  
**Washington, Kansas**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2018**

2. These days (35) will be the only days in the bank in any one year. At the beginning of each school year thereafter, the Board will fill the bank to the original level of thirty-five (35) days. Any days remaining in the pool at the end of the school year will not be cumulative.
3. Any employee may apply in writing to draw upon the bank in the event that an employee has used all earned sick leave otherwise provided for in this agreement. Such application shall be made to the Superintendent along with an explanation of reasons for the request. In extreme situations, application can be made after the lost time for illness and the request can be considered retroactive.
- h. Family and Medical Leave. Classified employees shall be provided family and medical leave as provided by a family and medical leave plan adopted by USD 108 and employees will need to use any paid leave first.
- i. A leave request form shall be filled out, signed by the employee, approved and signed by the employee's immediate supervisor and approved and signed by the superintendent before scheduled sick time is used or within 2 days after coming back to work in the case of illness or unexpected leave.

**CERTIFIED EMPLOYEES**

**PERSONAL LEAVE**

Each teacher shall receive three (3) days of paid personal leave, which are non- accumulative, which may be taken at the discretion of the teacher for things other than sickness with notice given to the administration and consent of administration obtained. Teachers may also trade six (6) sick days for two (2) additional personal day if said teacher has thirty (30) or more sick days. No more than two (2) teachers in the system may be on personal leave at one time unless extenuating circumstances exist. Personal leave will be granted on a first come, first serve basis. The teachers are to leave sufficient lesson plans regardless of the reason for the absence so a substitute can go ahead with the work of the class. The administration requests that personal leave not be taken during the last two (2) weeks of school. Personal leave can be taken in increments of no less than one-half days. Any unused personal days of the 3 allotted each year will be paid at the current substitute teacher rate. A half day of unused personal leave will be compensated at the ½ substitute teacher rate.

**SICK LEAVE**

Sick leave may be accrued at the rate of ten (10) days per year up to eighty (80) days. If more than the accrued sick leave is taken, deductions will be made from the last paycheck of the year at the rate of 1/184 of yearly pay for each day over the sick leave. The teacher is to have sufficient lesson plans regardless of the reason for absence so a substitute can go ahead with the work of the class. Sick leave may be used for illness of any family member. Teachers will be notified of accumulated sick leave days at the beginning of each school year which information shall be placed in each teacher's personal file.

*Emergency clause:* Because life is unexpected and unplanned, up to three of the employee's sick days each year can be used for emergency purposes.

**BEREAVEMENT LEAVE**

Each employee will be granted up the 3 days of bereavement leave to be used at the employee's discretion to attend any funeral deemed necessary. Additional sick leave days may be used for bereavement leave, if approved by the administration. There will be no accumulation of bereavement leave days from year to year.

A sick leave bank will be established to aid certified employees in the event of an extra ordinary lengthy illness. The bank shall operate as follows;

- (1) At the beginning of each school year, a sick leave bank of forty (40) days shall be established which is not assigned to any individual. The sick leave provided by this bank shall be exclusive of any other sick leave provision and shall be limited to emergency situations such as prolonged illness or serious injury.
- (2) These days (40) will be the only days in the bank in any one (1) year. At the beginning of each school year thereafter, the Board will fill the bank to the original level of forty (40) days. Any days remaining in the pool at the end of the school year will not be cumulative. If all sick pool days are depleted, other teaching staff members may donate their unused sick leave days to replenish the pool upon approval from the Unified School District No. 108 Board of Education.
- (3) Any teacher may apply in writing to draw upon the bank in the event that a teacher has used all earned sick leave otherwise provided for in this agreement. Such application shall be made to the Superintendent along with an explanation of reasons for the request. In extreme situations, applications can be made after the lost time for illness and the request can be considered retroactive.
- (4) The sick leave bank shall be under the control of a committee which shall consist of the Superintendent, the building

**UNIFIED SCHOOL DISTRICT NO. 108**  
**Washington, Kansas**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2018**

principal of the teacher requesting sick leave, one (1) board member, and two (2) teachers appointed by the association president.

- (5) The Superintendent shall notify the applicant in writing regarding the action taken on request.

**NOTE G- DEFINED BENEFIT PENSION PLAN**

Plan description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017. The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The School District is responsible for the employer's portion of the cost for retired District employees. The School District received and remitted amounts equal to the statutory contribution rate, which totaled \$237,821 for the year ended June 30, 2018. The State of Kansas contributed 12.01% of covered payroll during fiscal year 2018, excluding the Group Death & Disability Insurance rate. During fiscal year 2019, the State of Kansas will contribute 13.21% of covered payroll. The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2018, received as of June 30th, was \$446,603,946.

Net Pension Liability

At June 30, 2018, the School District's proportionate share of the collective net pension liability reported by KPERS was \$3,041,946. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The School District's proportion of the net pension liability was based on the ratio of the School District's contributions to KPERS, relative to the total employer and nonemployer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

Unified School District No. 108 shall operate a 403(b) Plan. Each teacher shall become a participant upon electing to be a participant as set forth in said plan and shall be subject to the rules and regulations of said plan. The terms and provisions of said plan shall be subject to being changed at any time by the mutual consent of the School District and the recognized professional negotiating unit of the teachers of U.S.D. No. 108.

**UNIFIED SCHOOL DISTRICT NO. 108**  
**Washington, Kansas**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2018**

**NOTE H- RISK FINANCING AND RELATED INSURANCE ISSUES**

The district is exposed to various risks of loss related to torts; theft of, damage to; and destruction of assets; errors and omissions; injuries to employees; and nature disasters. The district continues to carry insurance for all risks of loss including workers compensation. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

**NOTE I- FAIR VALUE OF FINANCIAL INSTRUMENTS**

The fair value amounts for cash and cash equivalents approximate carrying amounts due to the short maturities of these instruments. Financial instruments that subject the district to significant concentration and credit risk consist of cash and cash equivalents. The district places its cash in market interest rate accounts and are insured fully by FDIC coverage and pledged securities with fair market value equal to or greater than its cash and cash equivalents.

**NOTE J- FIDUCIARY/TRUST TYPE FUNDS**

The District has one trust type fund, the Brent Jones Memorial. The Foundation transferred their monies out of district control. Please see Statements 5 for further information.

**NOTE K- OTHER POST-EMPLOYMENT BENEFITS**

As provided by K.S.A 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

**NOTE L- IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$207,724 subsequent to June 30, 2018 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

**NOTE M- LONG-TERM DEBT**

The District is responsible for Series 2008 General Obligation School Bonds. Please refer to Note U for further analysis of the bond issuance and information as well as Statement 3-18.

**NOTE N- CAPITAL PROJECT COMPLIANCE**

The District currently has no capital projects being undertaken.

**NOTE O- LITIGATION CONTINGENCIES**

The District currently has no litigation contingencies that it is involved in.

**NOTE P- COMMITMENT AND CONTINGENCIES**

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the District at June 30, 2018.

**NOTE Q- SUBSEQUENT EVENTS**

These financial statements considered subsequent events through December 10, 2018, the date the financial statements were available to be issued.

**NOTE R - RISK MANAGEMENT**

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

UNIFIED SCHOOL DISTRICT NO. 108  
Washington, Kansas  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

Note S - INTER-FUND TRANSACTIONS

Recurring annual transfers between budgetary funds for the purpose of shifting resources from the fund legally required to receive the revenue, to the fund authorized to expend the revenue, have been segregated from normal revenues and expenditures for reporting purposes are are:

FROM	TO	2018	2017
General	Special Education	360487	352423
General	Professional Development	8687	0
General	Career & Post Secondary	80459	0
General	KPERS	0	146917
General	Capital Outlay	0	137702
General	Vocational Education	0	93085
General	At Risk K-12	257,586	190,000
	<b>Totals</b>	<b>707,219</b>	<b>920,127</b>
Supplemental General	Food Service	27,530	18,126
Supplemental General	Career & Post Secondary	80,459	56,000
Supplemental General	Special Education	226,140	232,647
Supplemental General	Parents as Teachers	5,500	5,500
	<b>Totals</b>	<b>339,629</b>	<b>312,273</b>
	<b>Totals</b>	<b>1,046,848</b>	<b>1,232,400</b>

The above transfers are included in the expenditures of the disbursing fund and included in the revenues of the receiving fund as required by the Cash Basis and Budget Laws of Kansas, and for budget comparison purposes.



UNIFIED SCHOOL DISTRICT NO. 108  
Washington, Kansas  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

Note T - INTER-GOVERNMENTAL ASSISTANCE

<u>Type of Aid - State</u>	<u>2018</u>	<u>2017</u>
General State Aid	\$ 2,101,057	1,920,524
Supplemental General State Aid	104,518	195,141
Professional Development	1,850	0
State Safety	2,048	2,688
State Food Service	2,097	2,079
Special Education	294,075	318,923
Capital Outlay	0	5,528
School District Mill Levy	494,796	478,791
Capital Improvement	0	5,280
School Wellness	0	600
KPERS Employer Cont.	237,821	146,917
<b>Totals</b>	<b>3,238,262</b>	<b>3,076,471</b>

<u>Type of Aid - Federal</u>	<u>2018</u>	<u>2017</u>
Title I Fund	\$ 53,467	59,322
Food Service	115,982	0
Special Ed	1,927	0
Effective Instruction	8,607	0
Academic Enrich	1,587	0
Reserve Fund	0	1,550
Title IV	126,500	125,507
Title II Improving Teacher Quality	1,434	24,865
Food Service	5,733	116,663
<b>Totals</b>	<b>315,237</b>	<b>327,907</b>

Federal programs in which the school district participated have specified for what purpose funds are to be expended. All funds unexpended at June 30, 2018 are restricted to federal program specified expenditures.

# UNIFIED SCHOOL DISTRICT NO. 108

Washington, Kansas

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Note U - Bond Analysis

### STATEMENT OF CHANGES IN LONG - TERM DEBT

Issue	Interest Rate	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds Series 2008	4.0 - 6.0 %	\$ 2,340,000	9/1/2019 \$	745,000 \$	0 \$	-\$240,000 \$	\$0 \$	\$505,000 \$	\$25,080
				\$ 745,000 \$	\$0 \$	-\$240,000 \$	\$0 \$	\$505,000 \$	\$25,080
TOTAL LONG TERM - DEBT									

	YEAR					TOTAL
REMAINING	2018-2019					
General Obligation Bonds	\$	\$	\$505,000	\$	\$	\$505,000
PAID						
General Obligation Bonds	\$	2010	2011	2012	2013	2014
	\$	\$160,000	\$185,000	\$190,000	\$200,000	\$200,000
		2015	2015	2017	2018	
		\$210,000	\$220,000	\$230,000	\$240,000	
Total Paid	\$1,835,000					

**REGULATORY - REQUIRED  
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 108  
Washington, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

STATEMENT 2

Fund	Statement Number	Certified		Adjustments		Adjustments For		Total Budget		Expenditures		Variance Over (Under)
		Budget		To Comply With Legal Max		Qualifying Budget Credits		For Comparison		Chargeable To Current Year		
General Funds:												
General Fund	3-1	\$	2,965,642	\$	(75,714)	\$	2,158	\$	2,892,086	\$	2,892,086	\$ 0
Supplemental General	3-2		1,025,502		0		0		1,025,502		1,025,502	0
Special Purpose Funds:												
At Risk (K-12)	3-3		257,586		0		0		257,586		257,586	0
Capital Outlay	3-4		789,487		0		0		789,487		255,687	(533,800)
Driver Training	3-5		7,116		0		0		7,116		4,283	(2,833)
Food Service	3-8		235,081		0		0		235,081		230,441	(4,640)
Gift	3-10		7,500		0		0		7,500		8,910	1,410
Parent Education Program	3-11		5,500		0		0		5,500		5,500	0
Special Education	3-12		644,194		0		0		644,194		488,665	(155,529)
Vocational Education	3-14		160,918		0		0		160,918		160,599	(319)
Kpers Retirement	3-15		238,006		0		0		238,006		237,821	(185)
Professional Development	3-19		10,000		0		0		10,000		10,537	537
Bond and Interest Funds:												
Bond And Interest	3-18		265,080		0		0		265,080		265,080	0
TOTALS		\$	6,611,612	\$	(75,714)	\$	2,158	\$	6,538,056	\$	5,842,697	\$ (695,359)

UNIFIED SCHOOL DISTRICT NO. 108  
Washington, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-1

GENERAL FUND

	Current Year			
	Prior Year Actual Transactions	Actual Transactions	Budget	Variance Over (Under)
<b>Cash Receipts</b>				
Taxes in Process	\$ 0	\$ 0	\$ 0	\$ 0
Current Tax	0	0	0	0
Delinquent Tax	0	0	0	0
State Equilization Aid	0	0	0	0
KPERS	146,917	0	0	0
Special Education Aid	318,923	294,075	294,075	0
Supplemental State Aid	2,399,315	2,595,853	2,595,853	0
Interest on Idle Funds	5,586	0	0	0
Miscellaneous	33,300	0	0	0
Reimbursements	3,651	2,158	0	2,158
<b>Total Cash Receipts</b>	<b>\$ 2,907,692</b>	<b>\$ 2,892,086</b>	<b>\$ 2,889,928</b>	<b>\$ 2,158</b>
<b>Expenditures</b>				
Instruction	\$ 1,462,781	\$ 1,532,973	\$ 1,526,758	\$ 6,215
Student Support Services	14,317	33,695	39,886	(6,191)
Instructional Support Staff	25,916	21,770	37,646	(15,876)
General Administration	176,668	187,635	191,583	(3,948)
School Administration	184,242	227,340	233,550	(6,210)
Other Central Services/Operations & Maintenance	66,208	71,550	68,811	2,739
Student Transportation Services	57,845	53,026	65,411	(12,385)
Other Supplemental Service	0	56,878	50,000	6,878
Operating Transfers	920,127	707,219	676,283	30,936
Adjustment For Legal Max	0	0	0	0
Adjustment for Reimbursements	0	0	2,158	(2,158)
<b>Total Expenditures</b>	<b>\$ 2,908,104</b>	<b>\$ 2,892,086</b>	<b>\$ 2,892,086</b>	<b>\$ 0</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(412)</b>	<b>0</b>		
<b>Unencumbered Cash - Beginning</b>	<b>412</b>	<b>0</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 0</b>	<b>\$ 0</b>		

## UNIFIED SCHOOL DISTRICT NO. 108

Washington, Kansas

## SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

SUPPLEMENTAL GENERAL FUNDSTATEMENT 3-2

	Prior Year Actual Transactions	Current Year		
		Actual Transactions	Budget	Variance Over (Under)
Cash Receipts				
Ad Valorem	\$ 30,850	\$ 25,682	\$ 18,095	\$ 7,587
Current Tax	692,924	831,368	782,407	48,961
Delinquent Tax	7,334	7,008	6,889	119
Motor Vehicle Tax - 16/20 Truck	70,969	72,695	54,208	18,487
Other County	0	4	0	4
RV/Comm Tax	3,941	3,848	2,436	1,412
Transfer From Contingency	0	0	0	0
State Aid	195,140	104,518	104,518	0
Reimbursement	0	0	0	0
Transfers	0	0	0	0
Total Cash Receipts	\$ <u>1,001,158</u>	\$ <u>1,045,123</u>	\$ <u>968,553</u>	\$ <u>76,570</u>
Expenditures				
Instruction	\$ 13,250	\$ 0	\$ 0	\$ 0
Instructional Support Service	0	0	0	0
General Administration	9,164	0	0	0
Support Service	125	0	0	0
Central Services	0	19	0	0
Operation and Maintenance	520,431	532,610	300	(281)
Transportation	151,670	153,245	510,073	22,537
Operating Transfers	312,272	339,628	169,170	(15,925)
Adjustment For Legal Max	0	345,959	(6,331)	0
Total Expenditures	\$ <u>1,006,912</u>	\$ <u>1,025,502</u>	\$ <u>1,025,502</u>	\$ <u>0</u>
Receipts Over (Under) Expenditures	(5,754)	19,621		
Unencumbered Cash - Beginning	<u>62,704</u>	<u>56,950</u>		
Unencumbered Cash - Ending	\$ <u>56,950</u>	\$ <u>76,571</u>		

UNIFIED SCHOOL DISTRICT NO. 108  
Washington, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET  
Regulatory Basis

For The Year Ended June 30, 2018  
(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-3

AT RISK (K-12) FUND

	<u>Current Year</u>			
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts				
Other	0	0	0	0
Transfer from Supplemental	\$ 0	\$ 0	\$ 0	0
Transfer from General	<u>190,000</u>	<u>257,586</u>	<u>257,586</u>	<u>0</u>
 Total Cash Receipts	 \$ <u>190,000</u>	 \$ <u>257,586</u>	 \$ <u>257,586</u>	 \$ <u>0</u>
 Expenditures				
Instruction/Support	<u>190,000</u>	<u>257,586</u>	<u>257,586</u>	<u>0</u>
 Total Expenditures	 \$ <u>190,000</u>	 \$ <u>257,586</u>	 \$ <u>257,586</u>	 \$ <u>0</u>
 Receipts Over (Under) Expenditures	 0	 0		
 Unencumbered Cash - Beginning	 <u>0</u>	 <u>0</u>		
 Unencumbered Cash - Ending	 \$ <u>0</u>	 \$ <u>0</u>		

## UNIFIED SCHOOL DISTRICT NO. 108

Washington, Kansas

## SCHEDULE OF RECEIPTS AND EXPENDITURES

## ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-4CAPITAL OUTLAY FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Ad Valorem Tax/Prior	\$ 274,946	\$ 209,666	\$ 198,234	\$ 0
Other Taxes	19,264	18,795	16,067	0
Delinquent	0	1,839	2,627	0
Interest on Idle Funds	0	13,694	0	0
Other Local Source	68,101	63,082	0	0
Transfer from General	137,702	0	0	0
Total Cash Receipts	\$ <u>500,013</u>	\$ <u>307,076</u>	\$ <u>216,928</u>	\$ <u>0</u>
Expenditures				
Equip, Repairs, Remodel, Etc.	<u>324,971</u>	<u>255,687</u>	<u>789,487</u>	<u>(533,800)</u>
Total Expenditures	\$ <u>324,971</u>	\$ <u>255,687</u>	\$ <u>789,487</u>	\$ <u>(533,800)</u>
Receipts Over (Under) Expenditures	175,042	51,389		
Unencumbered Cash - Beginning	<u>397,569</u>	<u>572,611</u>		
Unencumbered Cash - Ending	\$ <u>572,611</u>	\$ <u>624,000</u>		



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SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET  
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(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-5

DRIVER TRAINING FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid	\$ 2,688	\$ 2,048	\$ 2,048	\$ 0
Other	2,705	1,809	3,612	(1,803)
Student Fees	0	0	0	0
Total Cash Receipts	\$ 5,393	\$ 3,857	\$ 5,660	\$ (1,803)
Expenditures				
Instruction	\$ 5,480	\$ 4,283	\$ 7,116	\$ (2,833)
Maintenance Service	0	0	0	0
Total Expenditures	\$ 5,480	\$ 4,283	\$ 7,116	\$ (2,833)
Receipts Over (Under) Expenditures	(87)	(426)		
Unencumbered Cash - Beginning	2,175	2,088		
Unencumbered Cash - Ending	\$ 2,088	\$ 1,662		

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(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

	<u>TITLE I FUND</u>	<u>STATEMENT 3-6</u>
	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts		
Federal Sources	\$ 59,322	\$ 53,466
Transfers	<u>0</u>	<u>0</u>
Total Cash Receipts	<u>59,322</u>	<u>53,466</u>
Expenditures		
Instruction	<u>59,322</u>	<u>53,466</u>
Total Expenditures	<u>59,322</u>	<u>53,466</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

UNIFIED SCHOOL DISTRICT NO. 108

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SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-7

CLASS SIZE REDUCTION FUND

Title II - A

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts	\$ <u>24,865</u>	\$ <u>10,041</u>
Instruction	<u>24,865</u>	<u>10,041</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

UNIFIED SCHOOL DISTRICT NO. 108

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SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-8

FOOD SERVICE FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Federal Aid	\$ 107,453	\$ 121,716	\$ 105,994	\$ 15,722
State Aid	11,292	2,097	1,738	359
Student & Adult Receipts	63,755	67,476	79,067	(11,591)
Miscellaneous	12,012	13,339	15,000	(1,661)
Operating Transfers	18,126	27,530	20,000	7,530
Total Cash Receipts	\$ 212,638	\$ 232,158	\$ 221,799	\$ 10,359
Expenditures				
Salaries	\$ 50,548	\$ 53,382	\$ 57,000	\$ (3,618)
Employee Expense	43,860	51,750	48,737	3,013
Food & Supplies	120,779	125,309	129,344	(4,035)
Other	0	0	0	0
Total Expenditures	\$ 215,187	\$ 230,441	\$ 235,081	\$ (4,640)
Receipts Over (Under) Expenditures	(2,549)	1,717		
Unencumbered Cash - Beginning	15,832	13,283		
Unencumbered Cash - Ending	\$ 13,283	\$ 15,000		

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SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-9

21st CCLC FUND

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts	\$ <u>125,506</u>	\$ <u>126,500</u>
Expenditures	<u>121,772</u>	<u>130,234</u>
Receipts Over (Under) Expenditures	3,734	(3,734)
Unencumbered Cash - Beginning	<u>0</u>	<u>3,734</u>
Unencumbered Cash - Ending	\$ <u>3,734</u>	\$ <u>0</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET  
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For The Year Ended June 30, 2018  
(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

GIFT CONTRIBUTION FUND

STATEMENT 3-10

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Misc	<u>4,887</u>	<u>9,799</u>	<u>7,500</u>	<u>2,299</u>
Total Cash Receipts	\$ <u>4,887</u>	\$ <u>9,799</u>	\$ <u>7,500</u>	\$ <u>2,299</u>
Expenditures				
Instructor	<u>1,400</u>	<u>8,910</u>	<u>7,500</u>	<u>1,410</u>
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	\$ <u>1,400</u>	\$ <u>8,910</u>	\$ <u>7,500</u>	\$ <u>1,410</u>
Receipts Over (Under) Expenditures	\$ 3,487	889		
Unencumbered Cash - Beginning	<u>2,608</u>	<u>6,095</u>		
Unencumbered Cash - Ending	<u>6,095</u>	\$ <u>6,984</u>		

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## SCHEDULE OF RECEIPTS AND EXPENDITURES

## ACTUAL AND BUDGET

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For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-11PARENTS AS TEACHERS FUND

	Current Year			
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources	\$ 0	\$ 0	\$ 0	\$ 0
Budgeted Reimbursements	0	0	0	0
Transfer from Supp General	5,500	5,500	5,500	0
Other Local Sources	0	0	0	0
Total Cash Receipts	\$ 5,500	\$ 5,500	\$ 5,500	\$ 0
Expenditures				
Instruction	\$ 5,500	\$ 5,500	\$ 5,500	\$ 0
Total Expenditures	\$ 5,500	\$ 5,500	\$ 5,500	\$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	\$ 0	\$ 0		

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For The Year Ended June 30, 2018

(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-12

SPECIAL EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other Local	\$ 0	\$ 1,927	\$ 0	\$ 1,927
Transfer from General	352,423	360,487	329,238	31,249
Transfer from Supp General	232,647	226,141	240,000	(13,859)
Operating Transfers	0	0	0	0
Total Cash Receipts	\$ 585,070	\$ 588,555	\$ 569,238	\$ 19,317
Expenditures				
Instruction	\$ 521,906	\$ 476,046	\$ 613,169	\$ (137,123)
Vehicle Operating Service	28,407	12,619	31,025	(18,406)
Transfer to General	0	0	0	0
Total Expenditures	\$ 550,313	\$ 488,665	\$ 644,194	\$ (155,529)
Receipts Over (Under) Expenditures	34,757	99,890		
Unencumbered Cash - Beginning	144,693	179,450		
Unencumbered Cash - Ending	\$ 179,450	\$ 279,340		



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SMALL RURAL SCHOOL FUND

STATEMENT 3-13

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts - State	\$ <u>14,051</u>	\$ <u>20,015</u>
Cash Disbursements		
Salaries	14,051	20,015
Property	<u>0</u>	<u>0</u>
Total Disbursements	<u>14,051</u>	<u>20,015</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

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STATEMENT 3-14

CAREER & POST SECONDARY EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
CTE Transportation Aid	0	0	0	0
Operating Transfers	0	0	0	0
General	93,085	80,459	80,459	0
Supplemental General	\$ 56,000	\$ 80,459	\$ 80,459	\$ 0
<b>Total Cash Receipts</b>	<b>\$ 149,085</b>	<b>\$ 160,918</b>	<b>\$ 160,918</b>	<b>\$ 0</b>
<b>Expenditures</b>				
Instruction	149,085	160,599	160,918	(319)
Operations & Maintenance	0	0	0	0
<b>Total Expenditures</b>	<b>\$ 149,085</b>	<b>\$ 160,599</b>	<b>\$ 160,918</b>	<b>\$ (319)</b>
<b>Receipts Over (Under) Expenditures</b>	0	319		
<b>Unencumbered Cash - Beginning</b>	0	0		
<b>Unencumbered Cash - Ending</b>	<b>\$ 0</b>	<b>\$ 319</b>		

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STATEMENT 3-15

KPERS RETIREMENT FUND

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Transfer General	\$ 146,917	\$ 237,821	\$ 237,821	\$ 0
Total Cash Receipts	\$ 146,917	\$ 237,821	\$ 237,821	\$ 0
Expenditures				
Benefits	\$ 146,917	\$ 237,821	\$ 238,006	\$ 0
Total Expenditures	\$ 146,917	\$ 237,821	\$ 238,006	\$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	\$ 0	\$ 0		

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(With Comparative Actual Totals for Prior Year Ended June 30, 2017)

STATEMENT 3-16

CONTINGENCY RESERVE FUND

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts	\$ <u>0</u>	\$ <u>0</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>59,949</u>	<u>59,949</u>
Unencumbered Cash - Ending	\$ <u>59,949</u>	\$ <u>59,949</u>

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STATEMENT 3-17

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts		
Textbook Rental	\$ <u>23</u>	\$ <u>5,528</u>
Total Cash Receipts	<u>23</u>	<u>5,528</u>
Expenditures		
Textbooks	<u>0</u>	<u>40,942</u>
Total Expenditures	<u>0</u>	<u>40,942</u>
Receipts Over (Under) Expenditures	23	(35,414)
Unencumbered Cash - Beginning	<u>40,920</u>	<u>40,943</u>
Unencumbered Cash - Ending	\$ <u>40,943</u>	\$ <u>5,529</u>

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## SCHEDULE OF RECEIPTS AND EXPENDITURES

## ACTUAL AND BUDGET

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## STATEMENT 3-18

## DEBT SERVICE FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Motor Vehicle Tax	\$ 25,514	\$ 21,323	\$ 15,993	\$ 5,330
Delinquent	2,230	2,203	2,198	5
Ad Valorem Taxes	221,124	242,773	243,407	(634)
Other Local Sources	0	1	0	1
Recreational Vehicle Tax	315	293	189	104
State Aid	5,280	0	0	0
Taxes in Process	8,766	8,195	0	8,195
16/20 M Truck Tax	896	900	531	369
State Mach/Equip/Tele	0	0	0	0
<b>Total Cash Receipts</b>	<b>\$ 264,125</b>	<b>\$ 275,688</b>	<b>\$ 262,318</b>	<b>\$ 13,370</b>
<b>Expenditures</b>				
Bond Principal	\$ 230,000	\$ 240,000	\$ 240,000	\$ 0
Bond Interest	34,013	25,080	25,080	0
Commission and Postage			0	0
<b>Total Expenditures</b>	<b>\$ 264,013</b>	<b>\$ 265,080</b>	<b>\$ 265,080</b>	<b>\$ 0</b>
<b>Receipts Over (Under) Expenditures</b>	<b>112</b>	<b>10,608</b>		
<b>Unencumbered Cash - Beginning</b>	<b>340,416</b>	<b>340,528</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 340,528</b>	<b>\$ 351,136</b>		

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STATEMENT 3-19

PROFESSIONAL DEVELOPMENT FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources	\$ 0	\$ 1,850	\$ 1,850	\$ 0
Budgeted Reimbursements	0	0	0	0
Transfer from Supp General	0	8,687	8,687	0
Other Local Sources	0	0	0	0
Total Cash Receipts	\$ 0	\$ 10,537	\$ 10,537	\$ 0
Expenditures				
Instruction	\$ 0	\$ 2,550	\$ 0	\$ 0
Instructional Support Service	0	7,987	10,000	(2,013)
Total Expenditures	\$ 0	\$ 10,537	\$ 10,000	\$ (2,013)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	\$ 0	\$ 0		

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SECOND STEP FEDERAL GRANT FUND

STATEMENT 3-20

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts - State	\$ <u>0</u>	\$ <u>8,000</u>
Cash Disbursements		
Salaries	0	2,834
Property	<u>0</u>	<u>0</u>
Total Disbursements	<u>0</u>	<u>2,834</u>
Receipts Over (Under) Expenditures	0	5,166
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>5,166</u>



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STATEMENT 3-21

PRESCHOOL GRANT FUND

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts - State	\$ <u>0</u>	\$ <u>2,500</u>
Cash Disbursements		
Instruction	0	970
Instructional Support	<u>0</u>	<u>50</u>
Total Disbursements	<u>0</u>	<u>1,020</u>
Receipts Over (Under) Expenditures	0	1,480
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>1,480</u>

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	<u>TITLE IVA FUND</u>		<u>STATEMENT 3-22</u>
	<u>Prior Year</u>		<u>Current Year</u>
Cash Receipts - State	\$	<u>0</u>	\$ <u>1,587</u>
Cash Disbursements			
Salaries		0	1,587
Property		<u>0</u>	<u>0</u>
Total Disbursements		<u>0</u>	<u>1,587</u>
Receipts Over (Under) Expenditures		0	0
Unencumbered Cash - Beginning		<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$	<u>0</u>	\$ <u>0</u>

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ACTIVITY/AGENCY FUNDS

Funds:	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Outstanding Encumbrances & A/P	STATEMENT 4 Ending Cash Balance
Cheerleaders	169	0	9,097	7,786	1,480	0	1,480
Drill Team	938	0	1,235	1,688	485	0	485
Paw Prints	1,632	0		1,632	0	0	0
JH Cheerleader	0	0	5,051	3,983	1,068	0	1,068
Junior High	1,293	0	1,087	1,568	812	0	812
FFA	17,421	0	39,490	36,820	20,091	0	20,091
FCCLA	2,129	0	15,141	14,088	3,182	0	3,182
Student Council	409	0	3,160	3,651	(82)	0	(82)
Annual Club - Yearbook	2,581	0	6,359	7,410	1,530	0	1,530
FBLA	2,896	0	24,135	23,656	3,375	0	3,375
Art Club	380	0	894	1,186	88	0	88
Foreign Language	90	0	333	66	357	0	357
Drama	824	0	2,751	2,338	1,237	0	1,237
Band Trip Project	741	0	705	863	583	0	583
Student Supplies	15,076	0	12,577	16,794	10,859	0	10,859
Class of 2018	4,511	0	117	2,762	1,866	0	1,866
Class of 2019	14,511	0	1,262	7,529	8,244	0	8,244
Class of 2020	0	0	14,267	5,449	8,818	0	8,818
Class of 2017	27	0	51	0	78	0	78
Subtotal Agency Accounts	\$ 65,628	0	137,712	139,269	64,071	0	64,071
Student Activities	1,912	0	3,930	2,842	3,000	0	3,000
Athletics - High School	8,607	0	15,616	20,967	3,256	0	3,256
Tiger Tech Project	4,104	0	1,631	0	5,735	0	5,735
Health Insurance Account	0	0	458,945	397,381	61,564	1	61,564
Athletics - Junior High	0	0	2,759	1,341	1,418	0	1,418
Subtotal Activity Accounts	\$ 14,623	0	482,881	422,531	74,973	1	74,973
Total Agency/Activity Accounts	\$ 80,251	0	620,593	561,800	139,044	1	139,044

See Accountant's Report and Accompanying Notes

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SCHEDULE OF RECEIPTS AND EXPENDITURES  
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DISTRICT TRUST FUNDS

Funds:	STATEMENT 5					
	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Outstanding Encumbrances & A/P
Brent Jones Memorial USD 108 Endowment	2,388 50,272	0 0	7 0	0 50,272	2,395 0	0 0
Total District Trust Funds	39,813	0	7	50,272	2,395	0
					2,395	0

This is not a budgeted fund.  
See Accountant's Report and Accompanying Notes